

GAIN OF \$197,721,655 IN CITY ASSESSMENTS

Total of \$7,648,471,746 for 1913 Means \$20,000,000 Borrowing Strength.

CARNEGIE HEADS LIST

Personal Property Valued at \$10,000,000 — John D. Rockefeller, \$5,000,000; Mrs. Sage, \$2,500,000.

The tax books showing the assessment of real and personal property in the city of New York for 1913 will be opened this morning. The net increase over last year's assessment is comparatively slight, and the city's borrowing capacity will not reach \$20,000,000, being 10 per cent of the increase in the real estate valuation.

The figures, by boroughs, compared with those of last year, are as follows:

	1912.	1913.
Manhattan	\$4,875,409,922	\$1,721,701,109
The Bronx	620,679,638	27,483,700
Brooklyn	1,694,298,500	24,173,171
Queens	466,577,523	24,658,973
Richmond	79,635,071	3,594,700

Grand totals \$7,648,471,746 \$197,721,655

The list of personal assessments is headed by Andrew Carnegie with \$10,000,000, and the estate of Cornelius Vanderbilt is second with an assessed valuation for personal property taxation at \$8,000,000. John D. Rockefeller, the estate of John Jacob Astor and the estate of Joseph Pulitzer follow at \$5,000,000 each. The personal property of Mrs. Russell Sage is assessed at \$2,500,000.

Mrs. John Jacob Astor has assessed personal property of \$500,000; August Belmont, \$100,000; Joseph H. Choate, \$100,000; J. Pierpont Morgan, \$50,000; Oliver H. Payne, \$50,000; Henry Phillips, \$50,000; Thomas F. Ryan, \$30,000, and Jacob H. Schiff, \$40,000.

Some of the palatial homes in this city show a slight increase in real estate valuation, though most of them have been assessed at the same figure as last year. Those showing the highest valuation are:

	1912.	1913.
Mrs. E. F. Sloane	\$1,000,000	\$1,675,000
G. W. Vanderbilt	1,800,000	1,875,000
C. M. Schwab	1,200,000	1,200,000
J. P. Morgan	1,575,000	1,575,000
H. P. Whitney	1,100,000	1,225,000
W. W. Astor	1,675,000	1,750,000
Thos. F. Ryan	1,400,000	1,700,000
Mrs. John Jacob Astor	1,400,000	1,400,000
William A. Clark	4,000,000	4,000,000
Andrew Carnegie	2,500,000	2,500,000

The theatres appear not to have increased in real estate value, with the exception of the Hippodrome, which has been assessed at \$175,000 more than last year, while Madison Square Garden shows a decrease of \$40,000. Some of the assessments on theatres are as follows:

	1912.	1913.
Herald Square	\$1,300,000	\$1,300,000
Knickerbocker	1,225,000	1,225,000
Metropolitan Opera	3,125,000	3,125,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000

The clubs show more changes, but the differences are comparatively small:

	1912.	1913.
Calumet	\$435,000	\$435,000
Union League	1,750,000	1,750,000
Automobile Club of Amer.	825,000	825,000
Knickerbocker	1,225,000	1,225,000
Metropolitan Opera	3,125,000	3,125,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000

Some of the hotels appear assessed as follows:

	1912.	1913.
Knickerbocker	\$3,650,000	\$3,750,000
Metropolitan Opera	3,125,000	3,125,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000
Madison Square	1,400,000	1,400,000
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The valuation on office and business buildings shows the following figures concerning some of the best known structures:

	1912.	1913.
Trinity Building	\$2,500,000	\$2,500,000
Equitable Life Building	12,100,000	12,100,000
Metropolitan Life	10,000,000	10,000,000
Metropolitan Life	10,000,000	10,000,000
Metropolitan Life	10,000,000	10,000,000
Metropolitan Life	10,000,000	10,000,000
Metropolitan Life	10,000,000	10,000,000
Metropolitan Life	10,000,000	10,000,000

Does Not Matter Where Bank Balances Are, Says Purdy.

Tax dodgers will have small comfort in shifting their bank balances in an endeavor to avoid the law, for Lawson Purdy, president of the Tax Board, has declared that it is of no importance where the deposits may be, in another state or abroad, the law making them just as taxable as though they were banked in Manhattan.

It has been the custom to ask those liable to the tax what property they had in this state alone, either in the form of bank balances, bonds or debts from solvent debtors. This made it very easy for those who did not choose to part with some of their surplus to the state. All that they had to do was to draw a check to the credit of a foreign bank, and the latter transferred the cash in New York to its own account. Sometimes the foreign bank would instruct the New York institution to lend the money out on call at 4 per cent. In this way it made money enough to pay the tax dodger 2 per cent, or even more, on its temporary deposit.

The form of the affidavit has now been changed, so that there can be no escape save through perjury.

Saturday's bank statement showed \$20,000,000 reduction in loans and \$14,000,000 decrease in deposits, which makes it likely that there have already been some shifts in the expectation that the dodgers will be successful. They will not, says Mr. Purdy.

GAMBLING CASE CONTINUED.

The hearing of the case against "Beany" Rosenfeld, or Simon Hehan, charged with keeping a gambling house in West 44th street, was adjourned yesterday by Chief Magistrate McAdoo until October 7 at the request of Mr. McCord, who has just taken charge of the prosecution.

The case involves several important points of the law against gambling.

Dr. Schultze, Who Performed Autopsy, Declares That Mrs. Szabo Was Strangled.

PRISONER IS TAKEN ILL

Professor Holds to Drowning Theory — Other Witnesses Tell of Tragedy — District Attorney Satisfied.

[By Telegraph to The Tribune.] Goshen, N. Y., Sept. 30.—The first day of Burton W. Gibson's preliminary examination on a charge of murdering Mrs. Rosa Menschik Szabo at Greenwood Lake brought smiles to the faces of his wife and himself as one after the other the witnesses called against him by the prosecution apparently gave less damaging evidence than he had been led to expect.

It was freely asserted afterward by his counsel that the first half dozen witnesses out of the seven called to the stand to-day against him would furnish excellent witnesses for the defence in the event of his going to trial.

The court ordeal proved too much for Gibson, despite the favorable turn in his prospects. He was taken with a severe nervous chill, and a hurry call for a doctor was sent out. The physician ordered him to bed at once and called off all conferences with his counsel. This is the first break in the calm demeanor he has shown since his present troubles began.

The seventh person examined before Judge Royce was Dr. Otto H. Schultze, a Coroner's physician of New York City, who was the only one to give unequivocally adverse testimony against the accused man. After giving a long technical description of the abnormal condition in which he found the organs in the woman's throat when he performed an autopsy on her body, Dr. Schultze was asked by District Attorney Thomas C. Rogers if he could state what the cause of death was.

"Yes, I can," replied Dr. Schultze without hesitation. "The cause of death was strangulation by compression of the upper part of the neck and floor of the mouth from without; for three inches above the larynx her throat was entirely closed."

Dr. Schultze further in his testimony said that he found the lungs collapsed, containing nothing but a small amount of emphysematous fluid, and that there was also no water in the stomach. As Dr. Schultze was just going under cross-examination by Robert H. Elder, Gibson's counsel, an adjournment was taken until 10 o'clock to-morrow morning.

The defence revealed its hand to the extent of showing that it was ready to dispute this kind of testimony by opposing to it expert testimony of its own. With the lawyers for Gibson sat Dr. John A. O'Reilly, professor of medical jurisprudence in the St. Lawrence University Law School, in Brooklyn, taking minute notes on all that Dr. Schultze said. Dr. O'Reilly lost no time in converting the case into a struggle between opposing expert opinions in discussing Dr. Schultze's testimony immediately after the adjournment of the hearing.

Fine Lecture, Says Dr. O'Reilly.

"Dr. Schultze's testimony," said Dr. O'Reilly, "was a beautifully recited autopsy. It was one of the finest lectures I have ever heard. His analysis, however, of the conditions found in the throat as described by him is not consistent with his conclusions that death was due to strangulation. Everything found points to drowning. It was a perfect description of the conditions found in a drowned person."

Previous to calling Dr. Schultze to the stand six witnesses were brought forward by the prosecution, who told of numerous incidents and circumstances immediately surrounding the tragedy. There were only three things which the prosecution sought to establish to-day by those witnesses, according to Deacon Murphy, an assistant on the staff of District Attorney Whitman of New York, who was present with Mr. Rogers to give him whatever help he could.

First, we sought to establish a complete lack of identification; second, that death occurred from outside physical force; and third, that the death occurred in the State of New York," said Mr. Murphy. "It must be borne in mind that all we expected to do to-day."

District Attorney Rogers expressed himself as being entirely satisfied that these things had been accomplished, and also with the progress of his side of the case, despite the obvious satisfaction of the defence.

Saw the Boat Capsize.

Daniel De Witt, a negro employee at a summer cottage on the lake, with the help of a man was able to say that he saw the death of Mrs. Szabo occurred on the New York side of the state line. He said he saw the boat containing Gibson and Mrs. Szabo passing, saw them change seats and later saw the boat go over. He declared the water was not rough, and the only thing about the boat that had attracted his attention was the fact that Gibson was talking to the woman in a rough voice and she did not answer him.

The next witness was Albert McDaniell, whose rowboat Gibson hired for the outing. He declared that Mrs. Szabo wanted to take to the water in a canoe, but that he told her it probably would upset, Gibson, he added, persuaded Mrs. Szabo to abandon the whim for a canoe and take a safer boat.

The witness, whom the prosecution contended most strongly for damaging testimony in regard to events at the time of the tragedy was John Minton, a young man who keeps a general merchandise store at Greenwood Lake village. He declared that he wanted to be fair to both sides, and in his conscientious endeavor to do this he was aided once by Mr. Elder attempting to take a look at some notes in his inside pocket. Mr. Elder at once demanded that the witness be instructed to refrain from looking at his notes and then followed it up by the request that the court have them marked for later identification and taken charge of. Despite the strenuous objections of the witness this was done.

Mr. Minton's testimony was chiefly to the effect that he was certain the woman's death took place on the New York side of the line, and that the woman went out one side of the boat, while Gibson fell over the opposite side. They were very close together, he said, at the time. After the boat capsized, he said, and Gibson came to the surface, he saw Gibson himself right the boat.

William Krampf, of Rutherford, N. J., was five hundred feet away in his motor boat when the boat capsized. He heard

Gibson yell inarticulately, and soon was beside him.

"Don't mind me! There is a lady there—look for her!" he says Gibson shouted as he neared the capsized craft. Krampf pulled Gibson aboard his boat and threw a coat over his shoulders, for the lawyer had lost his shirt during the struggle in the water. The motor boat lay still for ten minutes while her crew of three scanned the water for Gibson's companion. Gibson all this time was ill of nausea. This testimony also seemed to please Mr. and Mrs. Gibson.

DYER DEFENDS CLUB DRILL

Beneficial to Men, He Says, and Approved by Dix.

Brigadier General George R. Dyer, of the New York National Guard, answered yesterday the criticisms published on Sunday in The Tribune in the form of letters in regard to the handling of the recent review at Piping Rock. The critics, many of whom are in the ranks, said that the 12th and 68th regiments had gone hungry from the time they left New York to the time they returned, that the drill had been ordered as a diversion for the officers' friends at Piping Rock, and that the officers had dined luxuriously, oblivious to the wants of their men.

General Dyer in reply said the drill was held to benefit the men, to gain recruits and to interest men of wealth in the guard's support. He expressed regret that the 12th and 68th regiments had gone hungry, but thought the matter of providing rations rested with their colonels. The \$125 set aside for commissary purposes would be turned into the regimental funds, he said.

He went on to say that the review had been very valuable to the guard, and that Governor Dix, as well as the colonels participating, had thoroughly approved of it. Admission, he said, had been charged only for seats in the reserved section at one end of the field, and the expenses were greater than the money taken in.

LESSON NO. 1: 'DOUGH BAG'

Hammond Instructs School of Journalism Student.

An enthusiastic student of the new Columbia School of Journalism breezed yesterday into the Democratic national headquarters, eager to learn how the political sharps get their news and wrote their stirring prognostications. His first experience was to fall prey to political stringing.

"Jack" Hammond, publicity getter for the Democrats, was "doping" out a story, when he noticed a young man with hat in one hand and notebook in the other circling nervously around his desk.

"Could I please see Mr. Hammond?" the blue-eyed youth asked. Mr. Hammond introduced himself.

"Professor MacLarny sent me here to find out how national headquarters are conducted, how the reporters get their news, how to interview politicians. Above all, Mr. MacLarny told me to find out how you, Mr. Hammond, manage to get tainted news into the papers."

Mr. Hammond smiled and settled back in his arm chair. The reporters came to see him at 11 o'clock in the morning and at 4 o'clock in the afternoon, he said, first the evening paper "bunch" and then the morning "gang." He told them the day's routine and passed them on to Acting chairman McAdoo. That was all. Quite simple.

"But how about that tainted news?" asked the journalist-elect.

"Oh," said Mr. Hammond, "that's easy. We retire into that rear room there and hold a few whispered conversations. Then I give every reporter \$19. There are twelve of them, and it costs us \$19 a day."

Mr. Hammond pulled out a big wad of somewhat soiled money—that he happened to have—and said:

"The afternoon gang will be in pretty soon, and I am going out to get this money changed. Reporters are particular and they don't like dirty money, so I always get clean, new bills."

The young man departed with profound thanks.

ALienation SUIT ENDS

Second Divorce Action Between Scientist Readers Up Next.

The suit for \$100,000 damages for the alienation of the affections of Mrs. Lillian Young Charters, brought by her husband, Charles G. Charters, against Thomas L. Temple, of Palisade, N. J., president of the Texas Lumber Company, of Texas, was dismissed yesterday by Judge Vall, in the Circuit Court, Jersey City, after a hearing of the plaintiff's case. Mrs. Charters and her husband are Christian Science readers.

She has an office at No. 341 Fifth avenue, a home at No. 40 Riverside Drive and a summer house at Palisade, Bergen County. Charters has an office at No. 18 West 34th street.

A divorce suit, brought two years ago by Charters was dropped. A suit for divorce brought by Mrs. Charters will be tried before Vice-Chancellor Vivian M. Lewis, of Trenton, N. J., on November 4.

Temple and Mrs. Charters were called as witnesses for the plaintiff by Alexander Simpson. Mrs. Charters was accompanied in the courtroom by her father, General S. B. Young.

She testified she was married to Charters in 1886, but had lost all affection for him before she met Temple. Charters had never supported her. She had received \$5,000 from Temple in payment for taking care of his three children at Texarkana and for instructing him in Christian Science. That was in 1910.

Temple corroborated Mrs. Charters. He gave her \$5,000, he said, "because she cared for my children, and has instructed us in Christian Science, to which Church I belong."

APHASIA VICTIM IDENTIFIED

Brooklyn Girl in Hospital Unable to Tell Anything of Herself.

The young woman, a victim of aphasia, who was found wandering in Flatbush and has been in the Kings County Hospital since Saturday, was identified yesterday as Miss Katherine Dowling, twenty years old, the daughter of the late John Dowling, a produce dealer well known in Wallabout living at No. 228 Prospect Park West said Miss Dowling was placed in a convent four years ago at the time of her father's death. Two years later she left the institution and went to live at the Prospect Park West address. For a while she worked as a trained nurse somewhere in Manhattan.

Miss Dowling is still at the hospital under observation. She is unable to tell anything about herself.

A LABOR SAVER.

The Tribune's Room and Board Register will save you many a step. Advt.

MAKING A SUGAR TRUST

Simple Plan Revealed in Letter at Government Hearing.

ALL UP TO MR. PARSONS

Consolidation of Big Refineries and Cutting of Profits Are Frankly Set Forth.

Letters showing the intention of forming a sugar trust were presented at the hearing of the suit of the government against the American Sugar Refining Company, which it is trying to dissolve, yesterday morning before Special Examiner Wilson B. Brice, in the Federal Building, W. Edward Foster, controller of the American Sugar Refining Company, was the first witness, and was on the stand all of the morning session, which started at 11 o'clock. Mr. Foster brought with him a number of books.

Several letters written by H. O. Havemeyer were produced by Assistant United States Attorney Knapp.

On the stand Mr. Foster said that he had been in the sugar business since 1833, when he started as assistant bookkeeper with the Havemeyers. He went from them to the Sugar Refineries Company, and later to the American Sugar Refining Company, of which he was auditor until two years ago, when he became controller. The witness said that in a business way he came into contact with John E. Searies and Charles R. Helke.

Answering a question as to the refineries composing the so-called trust, Mr. Foster said that the American Sugar Refining Company of New Jersey now operates two plants at Jersey City, the Standard, at Boston; the Continental, also at Boston; the Louisiana, at New Orleans, and the Chalmette, at Chalmette, La. The American Sugar Refining Company, of New York, a subsidiary of the Havemeyer & Elder and the Brooklyn refining plants, both of which are in Brooklyn.

One of the letters presented at the hearing was addressed to John R. Dos Passos, a lawyer who represented Mr. Havemeyer in the final arrangements for the organization of the American Sugar Refining Company, under date of April 7, 1887. It read:

Dear Sir: If details are satisfactorily arranged we will within ten days become parties to a consolidation to embrace: Havemeyer & Elder and De Castro & Donner, of New York; Mathieson & Wiechers, Sugar Refining Company, of New York; Havemeyer Brothers, of New York; Brooklyn Sugar Refining Company, of New York; Dick & Meyer, of New York; North River Sugar Refining Company, of New York; Oxnard, of New York; Standard Sugar Refining Company, of Boston; Ray State Sugar Refining Company, of Boston; Continental Sugar Refining Company, of Boston; Nash, Spaulding & Co., of Boston; Boston Sugar Refining Company, of Boston; E. C. Knight, of Philadelphia, and their properties, freed from incumbrances, on the basis of a total capitalization of \$25,000,000, at 10 per cent per annum, preference to us, and \$15,000,000 additional, of which we are to receive three-eighths, the papers to be approved by Mr. Parsons. The capitalization beyond the preference may in the above proportion be increased in amount up to \$10,000,000. This is to be returned if the transaction does not go through. Yours respectfully, HAVEMEYER & ELDER.

Dr. CASTRO & J. J. SUGAR REFINING COMPANY.

Per H. O. H. Manager.

Joseph E. Freeman, secretary of the American Sugar Refining Company, went on the stand in the afternoon to report on a subpoena issued by the government for certain correspondence between the main offices and its branches in the American company. The witness produced two large tin cases, which contained, he said, books of accounts mailed from the New Orleans office in the year 1910.

Mr. Knapp said that he wanted it understood that while he accepted the books he wanted other correspondence.

Mr. Crawford said he had no doubt that Mr. Freeman could get possession of the books and would be pleased to submit them if Mr. Knapp decided he wanted them.

The subpoena was held over for one week and Mr. Freeman was then excused from the stand.

MONON DEFICIT \$132,090

President Harrison Points to Better Times Next Year.

The Chicago, Indianapolis & Louisville Railway Company—the "Monon road"—reports for the fiscal year ended on June 30 last gross revenue of \$5,923,553, against \$5,185,875 for the preceding year, an increase of \$737,678; operating expenses, \$4,752,212, increase \$158,649; and net operating revenue, \$1,171,341, a decrease of \$91,275. Deducting taxes, \$278,144, and adding "other income," \$129,223, the total income was \$1,022,420, and after deduction of interest and other charges, amounting to \$1,154,510, the balance available for dividends was \$496,160, comparing with \$712,587 in the preceding year. Dividend requirements were \$41,250, leaving a deficit for the year of \$132,090.

President Harrison, in his report to the stockholders, says that operating results were adversely affected during the last half of the fiscal year by the unusually severe winter weather, and by the suspension of coal mining in the Indiana mines for two months, and also by the adverse balance of car hire caused by the use of foreign cars, the traffic of the company having outgrown its supply of equipment. The company is now for the first time in years, he adds, equipped to handle a large freight business economically.

M'CLUSKY CRITICALLY ILL

Dr. Charles E. Nammack, a police surgeon, who has been attending Inspector George W. McClusky, said last night that his patient was in a grave condition. Ptomazine poisoning, with which he was stricken at his home, No. 22 West 70th street, several days ago, had taken a bad turn for the worse, the surgeon said, although he believed there was no cause for immediate anxiety.

DENY STEAMSHIP MONOPOLY.

John C. Spooner, former United States Senator, filed yesterday afternoon in the federal District Court the answers of the Hamburg-American steamship lines, Paul Gotthelf, Thomas A. Sparks, William Voelkels, H. W. Voelkels, W. L. Waller, Robert H. Goodwin, Clement H. Betts, William E. Sichel and Henry M. Garvan, defendants in the government's Sherman anti-trust lawsuit against the Prince Line and others, alleged to be members of the Brazilian steamship combine. The answers deny the allegations charging monopoly in commercial commerce between the United States and Brazil. The defendants assert that they are competitors of lines operating between England and the Continent and Brazil.

AUCTION OF CRUDE RUBBER.

The first crude rubber auction to be held in America will take place at the Grand Central Palace next Thursday, the closing day of the International Rubber Show. Altogether, Malaya, Ceylon and Brazil have on exhibition some \$250,000 worth of jungle and plantation rubber. The other exhibits are valued at \$50,000. All this is to be sold at auction by the Rubber Commercial Company, which is a joint venture of rubber goods from all parts of the country will attend the sale. On the closing night, next Thursday, souvenirs will be given away by the various exhibitors. Ceylon will give tea, Brazil coffee and Malaya cocoanut. The wonderful showing of plantation rubber made by Commissioners Wray and Roles from Malaya and Ceylon, respectively, has greatly interested New York capital, and several groups of investors will send experts at once to Singapore and Colombo to look the plantations over with a view to heavy development investments.

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